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#8

CHANGE OF ADDRESS/POWER OF ATTORNEY

THE CORRESPONDENCE ADDRESS HAS BEEN CHANGED TO CUSTOMER # 30636

THE PRACTITIONERS OF RECORD HAVE BEEN CHANGED TO CUSTOMER # 30636

THE FEE ADDRESS HAS BEEN CHANGED TO CUSTOMER # 30636

ON 10/23/02 THE ADDRESS OF RECORD FOR CUSTOMER NUMBER 30636 IS:

FAY KAPLUN & MARCIN, LLP 150 BROADWAY, SUITE 702 NEW YORK NY 10038

AND THE PRACTITIONERS OF RECORD FOR CUSTOMER NUMBER 30636 ARE: 35508 45164 45559

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PTO INSTRUCTIONS: PLEASE TAKE THE FOLLOWING ACTION WHEN THE CORRESPONDENCE ADDRESS HAS BEEN CHANGED TO CUSTOMER NUMBER: RECORD, ON THE NEXT AVAILABLE CONTENTS LINE OF THE FILE JACKET, 'ADDRESS CHANGE TO CUSTOMER NUMBER'. LINE THROUGH THE OLD ADDRESS ON THE FILE JACKET LABEL AND ENTER ONLY THE 'CUSTOMER NUMBER' AS THE NEW ADDRESS. FILE THIS LETTER IN THE FILE JACKET. WHEN ABOVE CHANGES ARE ONLY TO FEE ADDRESS AND/OR PRACTITIONERS OF RECORD, FILE LETTER IN THE FILE JACKET. THIS FILE IS ASSIGNED TO GAU 3623.